



# WASHOE COUNTY

"Dedicated To Excellence in Public Service"

www.washoecounty.us

CM/ACM	_____
Finance	<u>LC</u>
DA	<u>HK</u>
Risk Mgt	_____
HR	_____
Other	_____

## STAFF REPORT

BOARD MEETING DATE: February 23, 2016

**DATE:** February 3, 2016

**TO:** Board of County Commissioners

**FROM:** Ivy Diezel, Department Systems Support Analyst, Data Management  
328-2273, idiezel@washoecounty.us

**THROUGH:** Michael E. Clark, Washoe County Assessor

**SUBJECT:** Approve roll change request, pursuant to NRS 361.765 and/or NRS 361.768, for an error discovered for the 2014/2015 secured tax roll and authorize Chairman to execute the change described in Exhibit A and direct the Washoe County Treasurer to correct the error. [cumulative amount of decrease \$1,296.08]. (Parcel in Commission District 5)

### SUMMARY

Roll change request for an error discovered for the 2014/2015 secured tax roll as outlined in Exhibit A. County Priority/Goal supported by this item: Government Efficiency and Fiscal Stability.

**Strategic Objective supported by this item:** Stewardship of our community

### PREVIOUS ACTION

The Washoe County Board of County Commissioners has approved many such roll change requests correcting errors appearing on the tax roll.

### BACKGROUND

Pursuant to Nevada Revised Statutes (NRS) 361 the Office of the Washoe County Assessor is required to discover, list and value all real and personal property in Washoe County as of July 1. NRS 361 also allows for various methods of providing relief to the taxpayer when incorrect assessments are discovered.

The Washoe County Board of County Commissioners is authorized by statute to make corrections to the secured assessment rolls as a result of a mathematical, clerical, or typographical error under NRS 361.765 or as the result of a factual error under NRS

361.768 for up to three fiscal years. It has been determined that such error or errors have occurred on the tax roll for the parcels listed in the attached exhibits.

The Assessor has found that the correct, and most expedient, administrative remedy for these types of errors on the parcels listed in the attached exhibits is to submit a request to the Washoe County Board of County Commissioners under NRS 361.765 and NRS 361.768.

### **FISCAL IMPACT**

The decrease in property tax revenue attributable to the change in value as listed in the attached Exhibit is \$1,296.08.

### **RECOMMENDATION**

It is recommended that the Board of County Commissioners, pursuant to NRS 361.765 and/or NRS 361.768, approve the roll change request for an error discovered for the 2014/2015 secured tax roll and authorize Chairman to execute the change described in Exhibit A and direct the Washoe County Treasurer to correct the error. [cumulative amount of decrease \$1,296.08].

### **POSSIBLE MOTION**

Should the Washoe County Board of County Commissioners agree with staff's recommendation, a possible motion would be:

“Move that, pursuant to NRS 361.765 and/or NRS 361.768, approve the roll change requests for an error discovered for the 2014/2015 secured tax roll and authorize Chairman to execute the change described in Exhibit A and direct the Washoe County Treasurer to correct the error. [cumulative amount of decrease \$1,296.08].”



**OFFICE OF WASHOE COUNTY ASSESSOR**  
MICHAEL E. CLARK

Exhibit A  
February 23, 2016

**ROLL CHANGE REQUESTS SECURED ROLL  
TAX YEAR 2014/2015**

Proposed tax change for 2014/2015 : -1,296.08

Page 1 of 1

RCR #	PARCEL/PPID	NAME	SITUS ADDRESS	COMMISSION DISTRICT	TAX DISTRICT	TAX \$ CHANGE	CURRENT		PROPOSED	
							Taxable	Assessed	Taxable	Assessed
1443F14	038-430-52	SJP RENO PROPERTY LLC	2100 INTERSTATE 80 W	5	1831	-1296.08	1,664,600	582,610	1,522,500	532,875
		Mark Stafford Senior Appraiser	Submitted under NRS 361.765				1,240,113	434,040	615,000	215,250
			Explanation: Overassessment due to clerical error. The subject parcel is one of ten parcels constituting the Boomtown Hotel-Casino. Based upon the Income Approach to Value and recent sale history of the subject, the target 2014-15 real property value for all Boomtown parcels was \$9,775,000. Due to a clerical error, this parcel's land value and application of obsolescence was not applied in a manner consistent with the other Boomtown parcels. The above proposed value corrects this oversight and provides the overall target value of \$9,775,000 for all real property parcels.				0	0	0	0
								(0)		(0)
							2,904,713	1,016,650	2,137,500	748,125

**THE BOARD OF COUNTY COMMISSIONERS OF WASHOE COUNTY**, having examined the errors reported by the Assessor as set forth above in Exhibit A, and based upon the evidence presented, finds that the errors reported are **FACTUAL** and/or **CLERICAL** set within the meaning of 361.768 and 361.765. **THEREFORE, IT IS HEREBY ORDERED** that the County Assessor and County Treasurer is directed to correct the errors to reflect the appraised value of the property as shown on the Roll Change Request Form, and directs the Clerk to serve a copy of this order on the County Treasurer who shall make the necessary refunds of adjustment to the tax bill and correct the secured tax roll excepting, if any, the following Roll Change Request Numbers:

#: \_\_\_\_\_

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2016

\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
Chair, Board of County Commissioners